Amendments to the Specification

Please replace the description of the specification on page 16, line 35 to page 17, line 7:

That is, in case where a field shuttering display mode is requested, encoding can be carried out only with the bit stream encoded in the main layer and the ~~second~~ first sub-layer, and in case where a the frame shuttering display mode is required, encoding can be performed with the bit stream in all layers. In case where a two-dimensional video image display mode is required, encoding can be carried out only with the bit stream encoded in the main layer and the ~~first~~ second sub-layer.

Please replace the description of the specification on page 14, lines 25-35:

In FIG. 4A, a field 1 with respect to the base layer at a display time t1 is encoded into a field 1, and a field 2 with respect to the enhancement layer is encoded into a field P by performing disparity estimation based on the field 1 of the base layer that exists on the same time axis. A field 3 of the first sub-layer uses motion estimation based on the field 1 of the base layer and disparity estimation based on the field ~~3~~ 2 of the enhancement layer. A field 4 of the second sub-layer uses disparity estimation based on the field 1 of the base layer and motion estimation based on the field 2 of the enhancement layer.

Please replace the description of the specification on page 16, lines 8-17:

Accordingly, in the ~~bottom~~ base and enhancement layers of the main layer, encoding is carried out in the form of IBBP . . . and PBBB . . . , and the first and second sub-layers are all encoded in the form of a field B. Since the first and second sub-layers are all encoded into a field B in the encoder 220 by performing motion and disparity estimation from the fields in the ~~bottom~~ base and enhancement layers of the main layer on the same time axis, estimation liability becomes high and the accumulation of encoding error can be prevented.